

Exhibit A

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWENTY-EIGHTH OMNIBUS OBJECTION - NO LIABILITY - BOOKS AND RECORDS (NON-BORROWER CLAIMS)

Claims to Be Disallowed and Expunged						
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number Reason for Disallowance
1	Cogent Economics, Inc. Hakki Etem Cogent QC Systems 160 Spear St Ste 1640 San Francisco, CA 94105	1610	10/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$150,000.00 General Unsecured	Residential Capital, LLC	12-12020 Contract between claimant and non-debtor (Ally Financial). Claim basis and amount is for 2 years of license and maintenance of Servicing QC System.
2	GEA Seaside Investment, Inc. c/o Melissa B. Murphy. Cobb Cole 150 Magnolia Ave. Daytona Beach, FL 32114	4695	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$70,229.41 General Unsecured	GMAC Mortgage, LLC	12-12032 Claim basis is that Debtor did not comply with the confirmed plan of reorganization; however, such confirmed plan does not exist. Both the state court lawsuit and bankruptcy case at issue in claimant's proof of claim were voluntarily dismissed. Debtors' examination of its books and records found no record of amounts owed to claimant by debtor entities.
3	Gleason Personnel Angela Gleason 50 North Beverwyck Road, Suite 6 Lake Hiawatha, NJ 07034	4688	11/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$161,020.34 General Unsecured	GMAC Mortgage, LLC	12-12032 Debtors' examination of its books and records found no record of invoices or amounts owed to claimant.
4	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	356	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Homecomings Financial, LLC	12-12042 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
5	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	357	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	GMAC Mortgage, LLC	12-12032 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
6	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	358	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	GMACR Mortgage Products, LLC	12-12037 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
7	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	360	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	ditech, LLC	12-12021 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.

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8	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	361	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
9	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	365	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Funding Mortgage Exchange, LLC	12-12059 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
10	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	373	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Ladue Associates, Inc.	12-12043 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
11	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	374	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Asset Securities Corporation	12-12054 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
12	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	375	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	RFC Asset Holdings II, LLC	12-12065 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
13	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	376	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Accredit Loans, Inc.	12-12052 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
14	Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	377	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Funding Company, LLC	12-12019 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.

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Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Reason for Disallowance
15 Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	378	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	GMAC Residential Holding Company, LLC	12-12033	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
16 Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	379	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Consumer Services of Alabama, LLC	12-12055	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
17 Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	380	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Passive Asset Transactions, LLC	12-12044	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
18 Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	381	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,876,158.00 Priority \$659,878.00 General Unsecured	RFC Asset Management, LLC	12-12066	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
19 Ohio Department of Taxation Bankruptcy Division P.O. Box 530 Columbus, OH 43216	382	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Consumer Services of Texas, LLC	12-12057	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
20 Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	383	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
21 Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	384	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060	Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.

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	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number Reason for Disallowance
22	Ohio Department of Taxation Ohio Department of Taxation, Bankruptcy Division P.O. Box 530 Columbus, OH 43216	385	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$4,886,158.00 Priority \$649,878.00 General Unsecured	Residential Consumer Services of Ohio, LLC	12-12056 Ally Financial became a bank holding company on January 1, 2009. As a result, Ally and its subsidiaries (including the applicable Debtor) were not subject to the Commercial Activity Tax for the claimed period ending 3/31/2009.
23	SHAWNA T. BRYANT 4130 NORTHRIDGE DR CUMMING, GA 30040-1754	990	10/05/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$11,280.83 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020 Statute of limitations for FLSA claims is 2 years unless the violation is willful. Claimant terminated due to staff reductions in October 2007, and action against Debtor was not timely commenced.
24	TALX Corporation 11432 Lackland Road St Louis, MO 63146	1208	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$385.86 General Unsecured	Residential Capital, LLC	12-12020 Debtors' examination of its books and records found no record of amounts owed to claimant by debtor entities.
25	Verint Americas Inc Paige Honeycutt - Verint Systems Six Concourse Parkway, Fl 31 Atlanta, GA 30328	293	07/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$57,548.05 General Unsecured	Residential Capital, LLC	12-12020 Debtors' examination of its books and records found no record of amounts owed to claimant by debtor entities.
26	Wendy Knode PO Box 74 Plainfield, IA 50666	2018	10/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020 The Debtors' books and records indicate that a settlement was reached regarding claimant's workman's compensation claim. Under the settlement, claimant released and discharged Debtors and the insurance carrier for all liability under the Iowa Workers' Compensation Law.